

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Emergency Rules are correct copies as promulgated and adopted on the 31<sup>st</sup> day of December, 2010.

Filing Date: December 31, 2010.

The Georgia Department of Revenue has adopted Emergency Rules

**I. Amend the following Rules:**

- 560-11-2-0.43-.31, entitled "Annual Notice of Assessment — Contents"
- 560-11-2-0.44-.34, entitled "County Boards of Equalization—Definitions"
- 560-11-2-0.45-.35, entitled "County Boards of Equalization—Disqualification"
- 560-11-2-0.46-.36, entitled "County Boards of Equalization—Chairman"
- 560-11-2-0.47-.48, entitled "School Tax Homestead—Application"
- 560-11-2-0.48-.55, entitled "Annual Notice of Assessment—Contents"
- 560-11-2-0.49-.58, entitled "Rollback of Millage Rate When Digest Value Increased by Reassessments"
- 560-11-9-0.2-.08, entitled "Mobile Home Digest. Amended"
- 560-11-9-0.3-.09, entitled "Appeals"
- 560-11-9-0.4-.12, entitled "Notice of Right to Appeal Mobile Home Valuation"

**II. Adopt the following new Chapters and Rules:**

**Chapter 560-11-12, entitled "County Board of Equalization Hearings"**

- 560-11-12-0.1-.01, entitled "Applicability of Rules"
- 560-11-12-0.1-.02, entitled "Nature of the Proceeding; Hearing Procedure; Burden of Proof"
- 560-11-12-0.1-.03, entitled "Evidence; Official Notice"
- 560-11-12-0.1-.04, entitled "Continuances and Postponements"
- 560-11-12-0.1-.05, entitled "Subpoena Forms; Service"
- 560-11-12-0.1-.06, entitled "Transcripts of Hearing"
- 560-11-12-0.1-.07, entitled "Case Presentment"
- 560-11-12-0.1-.08, entitled "Ruling; Decision"

**Chapter 560-11-13, entitled "County Hearing Officers"**

- 560-11-13-0.1-.01, entitled "Applicability of Rules"
- 560-11-13-0.1-.02, entitled "Nature of the Proceeding; Hearing Procedure; Burden of Proof"
- 560-11-13-0.1-.03, entitled "Evidence; Official Notice"
- 560-11-13-0.1-.04, entitled "Continuances and Postponements"
- 560-11-13-0.1-.05, entitled "Subpoena Forms; Service"
- 560-11-13-0.1-.06, entitled "Transcripts of Hearing"
- 560-11-13-0.1-.07, entitled "Case Presentment"
- 560-11-13-0.1-.08, entitled "Ruling; Decision"

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2  
SUBSTANTIVE REGULATIONS

**560-11-2-0.43-.31 County Board of Tax Assessors—  
Qualifications.**

(1) 'Approved Appraisal Courses' under O.C.G.A. § 48-5-291 shall be only those courses approved by the Local Government Services Division of the Georgia Department of Revenue.

(2) 'Two Calendar Years of Tenure' under § 48-5-291 shall mean any calendar twenty-four (24) month period beginning on the date the assessor is appointed.

(3) 'Certificate' as issued by the Commissioner under O.C.G.A. § 48-5-291 shall mean a certificate issued by the Revenue Commissioner officially and specifically for the purpose of designating an assessor as certified pursuant to § 48-5-291(a)(5). 'Certificate' shall not mean any certificate issued specifically for the successful completion of approved appraisal courses. No duties or responsibilities may be executed by a board of tax assessors having a majority of members who do not have a valid 'Certificate.' A 'Certificate' shall be:

(a) Issued to each board of assessor member upon the Revenue Commissioner's receipt of the oath of office signed by the assessor member along with, if available, proof of high school education;

(II) Extensions to the 30 day appeal filing period may be granted by the Director of Local Government Services.

(4) A member of a county board of tax assessors may be reappointed to succeed himself as a member of the board so long as the reappointment does not act to circumvent the certification, training requirements, and qualifications of O.C.G.A. § 48-5-290, O.C.G.A. § 48-5-291, O.C.G.A. § 48-5-292 and this Regulation.

Authority: O.C.G.A. §§ 48-5-290, 48-5-291, 48-5-292.

**RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2  
SUBSTANTIVE REGULATION**

**560-11-2-0.44-.34 County Boards of Equalization—  
Definitions.**

(1) 'Uniform Appeal Form' referred to O.C.G.A. § 48-5-311 shall be known as form PT-311.

(2) 'Taxability' under O.C.G.A. § 48-5-311 shall mean whether property is exempt from ad valorem taxation as provided under law.

(3) 'Uniformity of Assessment' under O.C.G.A. § 48-5-311 shall have the meaning as provided for in the Georgia Constitution, Article VII, Section I, Paragraph III.

(4) 'Value' under O.C.G.A. § 48-5-311 shall mean the fair market value as defined in O.C.G.A. § 48-5-2(3).

Authority: O.C.G.A. § 48-5-311

RULES  
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CHAPTER 560-11-2  
SUBSTANTIVE REGULATIONS

**560-11-2-0.45-.35 County Boards of Equalization—  
Disqualification.**

(1) Before any appeal is heard by the members of a County Board of Equalization, each member of the Board shall certify, either verbally or in writing to all other members of the Board hearing the appeal, that he or she is not disqualified from hearing the appeal by virtue of the requirements as provided in O.C.G.A. § 48-5-311(j).

(2) Pursuant to O.C.G.A. § 48-5-311(j), either party to the appeal may ask that those members of the Board hearing the appeal, to answer questions relating to his or her ability to serve as a member of the Board for that particular appeal, such as:

(a) Are you related by blood or marriage to the appellant in this case, or to any member of the Board of Tax Assessors or its staff?

(b) Are you related by blood or marriage to any person duly appointed to represent the appellant or the county's board of tax assessors in this case?

(c) Are you employed, or is any member of your immediate family employed, by the parties in this case?

(d) Do you have any financial or legal interest in the property subject to appeal in this case?

(e) Have you formed any opinion that precludes you from setting a valuation on the property in question in accordance with Georgia law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?

(f) Have you discussed the facts of this appeal with anyone other than a fellow Board of Equalization member?

(g) Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?

(3) The members of a Board of Equalization shall answer all such questions under the previously taken oath pursuant to O.C.G.A. § 48-5-311 (c)(5).

(4) The Judge of Superior Court shall make necessary determinations of disqualification on the request of either party made as required by law.

Authority O.C.G.A. § 48-5-311

SYNOPSIS

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2  
SUBSTANTIVE REGULATIONS

**560-11-2-0.46-.36 County Boards of Equalization—  
Chairman.**

(1) Prior to the first hearing of the Board of Equalization, the Board of Equalization shall select one of its members to serve as Chairman for the rest of that calendar year. The Chairman shall decide which hearings each regular and alternate member of the Board of Equalization shall preside over.

(2) The Chairman shall be responsible for certifying all documents with respect to any matter heard by the Board. The Chairman shall have the authority to sign on behalf of the Board any notifications setting the location of a hearing and the hearing's date(s).

(3) The Chairman shall have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any improper conduct.

Authority O.C.G.A. § 48-5-311

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2  
SUBSTANTIVE REGULATION

**560-11-2-0.47-.48 School Tax Homestead - Application.  
(Amended)**

(1) In order for a taxpayer to be a "qualified individual" for the School Tax Homestead Exemption under O.C.G.A. § 48-5-52, such taxpayer shall:

(a) Be an "Applicant" as defined by O.C.G.A. § 48-5-40 (1);

(b) Have timely filed an application and affidavit with:

1. In the case of residents of county school districts, the county tax receiver or tax commissioner;; or

2. In the case of residents of independent school districts, the governing authority; and

(d) Be sixty-two (62) years of age or older as of January 1 of the year in which the application and affidavit is filed; and

(e) Not have a net income exceeding \$10,000 for the immediately preceding taxable year for income tax purposes.

(2) "Homestead" shall have the meaning as provided for in O.C.G.A. § 48-5-40.

(3) The governing authority of each municipality, where there is an independent school district, shall designate, in writing, an official who will receive taxpayer applications and affidavits for the School Tax Homestead Exemption within that municipality. The named official shall receive all such applications unless the municipality's governing authority designates, in writing, another official to receive said applications and affidavits.



(a) Each municipality shall immediately transmit a copy of its written designation to the Director of Local Government Services.

(4) In order for a county or municipal tax official to make a determination of eligibility, an application and affidavit shall include, but not be limited to, the following information:

(a) The age of applicant on January 1 of the year in which the application and affidavit is filed.

(b) The income of the applicant including the income of the spouse, if applicable, who also occupies the homestead.

Authority O.C.G.A. §§ 48-5-40, 48-5-52.

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2  
SUBSTANTIVE REGULATIONS

**560-11-2-0.48-.55 - Annual Notice of Assessment — Contents.**

(1) Form PT-306, as prescribed by the Commissioner, shall be the annual notice of current assessment sent to the taxpayer in accordance with the requirements as set forth in O.C.G.A. § 48-5-306.

(a) A county's board of tax assessors shall also send form PT-306 when any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns.

(b) Any alteration or deviation from form PT-306 must receive written approval from the Commissioner prior to use by a county board of tax assessors.

(c) Requests for consideration for an alternate design shall be submitted in writing to the Director of Georgia Department of Revenue's Local Government Services Division. The Local Government Services Division Director shall respond in writing within sixty (60) days of request. Failure of the Local Government Services Division Director to respond within sixty (60) days does not constitute acceptance of the alternate design.

(2) A county board of tax assessors may elect to provide electronic transmissions of all notices required under O.C.G.A. § 48-5-306 to the taxpayer.

(a) If so provided, the electronic transmission system must have secure file transfer and the capability to ensure authentication and verification of receipt by the taxpayer.

(b) A county's board of tax assessors may request guidance and review from the Commissioner regarding the selected means of electronic transmissions. The county board of tax assessors' responsibility is the security, authentication, and verification of the electronic transmissions.

(3) The terms on form PT-306 shall have the following meaning:

(a) Notice Date - Actual mailing date of notice.

(b) Property Owner and Mailing Address - Property Owner's name as appears on the deed of transfer and the mailing address for which the tax bill is to be sent.

(c) Covenant Year - Beginning year and abbreviated code for specialized assessment valuation notation as indicated in the following:

(i) EZ-Enterprise Zone,

(ii) PREF-Preferential,

(iii) HIST-Historical,

(iv) BR-Brownfield,

(v) FLPA-Forest Land Protection Act, and

(vi) CU-Conservation Use, which includes the categories below:

(I) Environmentally Sensitive,

(II) Residential Transitional, and

(III) Conservation Use Covenant.

(d) Homestead - If homestead exists, the text "YES" plus the code associated with type of exemption, if no homestead exists, the text "NONE."

(e) Other Value - Taxable value of property pursuant to any specialized assessment program or covenant.

(f) Reasons for Notice - Code and associated description containing a simple, nontechnical description of the basis for the new current assessment.

(g) Taxing Authority - Jurisdiction levying taxes; fee description; Title for subtotals for total county due and total city due.

(h) Other Exemption - Assessed Value reduction resulting from any non-homestead reason such as current use assessment or Freeport Exemption.

(i) Estimated Tax - Taxes calculated based on jurisdiction's ad valorem tax millage rate times net taxable value; or in the case of fees, the amount of the fee; total county due and/or total city due. All taxes and fees are rounded to two (2) decimal places.

(4) Should a taxpayer elect to appeal their annual assessment, Form PT-311A may be used.

Authority: O.C.G.A. § 48-5-306

RULES  
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CHAPTER 560-11-2  
SUBSTANTIVE REGULATION

**560-11-2-0.49-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.**

(1) Purpose and scope. This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) Definitions. For the purposes of implementing this Rule, the following terms are defined to mean:

(a) "Certified tax digest" shall mean the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) "Levying authority" shall mean a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority's purposes.

(c) "Mill" shall mean one one-thousandth of a United States dollar.

(d) "Millage rate" shall mean the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable

property within such authority's taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority's maintenance and operating expenses.

(e) "Millage equivalent" shall mean the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year's assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year's millage rate.

(f) "Net assessed value" shall mean the taxable assessed value of property after all exemptions have been deducted.

(g) "Property tax" shall mean a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) "Recommending authority" shall mean a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) "Rollback rate" shall mean the previous year's millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) "Taxing jurisdiction" shall mean all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) "Total net assessed value added by reassessments of existing real property" shall mean the total net assessed value added to or deducted from the certified tax digest as a result of

revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) Calculation of rollback rate. The rollback rate shall be determined in the manner provided in this paragraph.

(a) Estimating the certified tax digest. The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) Certification of digest to recommending and levying authorities. As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) Determination of rollback rate. Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) Advertisement of rollback rate, press release and public hearing. The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) Procedure when rollback rate not exceeded. Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) Procedure when rollback rate is exceeded. Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. Schedule of public hearings. The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) Convenient public hearings. Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule



also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) Combination with other public hearings. A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) Timing of public hearings. All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. Advertisement of public hearings. The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) Location of advertisement. Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) Size of Advertisement. Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) Frequency of advertisement. Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public

hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) Combining with other advertisements. The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) Form of advertisement. The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads "**NOTICE OF PROPERTY TAX INCREASE**" appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

**NOTICE OF PROPERTY TAX INCREASE**

The (name of recommending authority or levying authority) has tentatively adopted a millage rate which will require an increase in property taxes by (percentage increase over rollback rate) percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this tax increase are at (place of meeting) on (date and time).

This tentative increase will result in a millage rate of (proposed millage rate) mills, an increase of (millage rate increase above the roll-back rate) mills. Without this tentative tax increase, the millage rate will be no more than (roll-back millage rate) mills. The proposed tax increase for a home with a fair market value of (average home value from previous year's digest rounded to the nearest \$25,000) is approximately \$(increase) and the proposed tax increase for nonhomestead property with a fair market value of (average nonhomestead property value from previous year's digest rounded to nearest \$25,000) is approximately \$(increase).

(vi) Determination of average dollar increase. The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for real property which has not been granted homestead exemption.

(vii) Determination of percentage increase. The "percentage increase over rollback rate" number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) Press release. At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority's intention to seek an increase in property taxes and the dates, times, and locations

of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) Certification to Commissioner to accompany digest. Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. § 48-5-345.

(a) Evidence of compliance. The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) Incorrectly determined rollback rate. When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) Reductions to advertised millage rates. When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Authority: O.C.G.A. §§ 36-81-5, 48-2-12, 48-5-32, 48-5-32.1, 48-5-304, 48-5-311, 48-5-345, 50-13-4, 50-13-6.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9  
UNIFORM PROCEDURES FOR  
MOBILE HOMES

**560-11-9-0.2-.08 Mobile Home Digest. Amended.**

(1) On the tenth day of each month, a county's tax commissioner shall report to the board of tax assessors a list of all mobile homes for which during the preceding month:

- (a) Location permits were issued, and
- (b) Returns for taxation were sent.

(2) The monthly reporting requirement may be changed by a signed written agreement between the tax commissioner and the board of tax assessors, but shall not be sent less than once per calendar year or later than December 1st.

(a) The list sent by the county's tax commissioner shall contain the following information regarding each mobile home:

- (1) Manufacturer, model, and year;
- (2) Serial number;
- (3) Size;
- (4) Owner's name and address;
- (5) Map and parcel number (if a map and parcel number has previously been assigned by the board of tax assessors);
- (6) The mobile home's physical location, street address, lot number, and park name (if applicable and known);
- (7) Tax district; and
- (8) Assessment (if set by the board of tax assessors).

(3) On or before January 5<sup>th</sup> of each year, and before the county's digest is submitted to the tax commissioner, a county's board of tax assessors shall meet to receive and inspect the tax returns and location permits for the county's mobile homes that have been reported to the tax commissioner during the preceding twelve months.

(a) If any mobile homes have not been reported or returned to the tax commissioner by January 5<sup>th</sup> of each year, then the county board of tax assessors shall have the authority to add those mobile homes to the county's digest.

(4) For each mobile home listed in a county's digest, the county's board of tax assessors shall develop a valuation which, in the board's judgment, best represents the fair market value that the mobile home will have as of January 1 of the tax year for which the digest is being prepared.

(a) This valuation shall include any improvements to the mobile home and shall reflect any changes to the value of the mobile home resulting from market changes or physical depreciation as of January 1 of the tax year for which the digest is being prepared.

(5) On or before January 5<sup>th</sup> of each year, a county's board of tax assessors shall return to the tax commissioner the mobile home digest with the proposed assessments.

(6) The total assessed value of the mobile home digest shall be added to the county's consolidated summary at the time the county's official digest is transmitted to the Revenue Commissioner, or at such other time as the digest is required to be compiled.

(a) The assessed value on the mobile home digest shall be used by the tax commissioner for the purpose of calculating tax bills.

(7) Effective January 1, 1999, when a mobile home is returned for taxation after the mobile home digest has been delivered by the board of tax assessors to the county's tax commissioner, the county's tax commissioner shall, within 10 days of receipt of the return, forward it to the county's board of tax assessors. Within 10 days of receiving the return, the county's board of tax assessors shall assess the mobile home's fair market value and notify the county's tax commissioner of the assessment.

(a) The tax commissioner shall then bill the owner pursuant to Regulation 560-11-9-.10.

(b) The owner of the mobile home shall be afforded an opportunity to appeal and receive a temporary bill pursuant to Regulation 560-11-9-.09.

(c) Such returns shall be designated "Not On Digest" by the tax commissioner and accounted for as such in their official accounts.

Authority: O.C.G.A. §§ 48-5-311, 48-5-442, 48-5-448, 48-5-450.



RULES  
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DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9-.09  
UNIFORM PROCEDURES FOR  
MOBILE HOMES

**560-11-9-0.3-.09 Appeals.**

(1) A mobile home owner who disagrees with the county board of tax assessor's assessment of their mobile home(s) on the ad valorem property tax bill may challenge such assessment by either electing to:

(a) Appeal the assessed value of the mobile home in the same manner as other ad valorem tax assessment appeals are made and decided pursuant to O.C.G.A. Section 48-5-311 as follows:

1. Filing a notice of appeal with the county's board of tax assessors within 45 days of date printed on the ad valorem property tax bill, or by May 1<sup>st</sup>, which ever occurs later.

2. After an appeal has been filed, the county's board of tax assessors shall notify the county's tax commissioner within 10 days of said appeal. A temporary tax bill, like those in O.C.G.A. § 48-5-311 (E)(6)(d)(iii)(I), shall be issued for every mobile home which is on appeal. A mobile home owner shall pay their temporary tax bill by May 1, if the appeal is not yet resolved, or upon receipt, if temporary tax bill is issued after May 1. Upon payment of temporary tax bill, the county's tax commissioner shall issue a mobile home location permit. Nothing in this Regulation shall prevent the county's tax commissioner from assessing penalties and interest against a mobile home owner who receives a temporary tax bill after May 1 because said owner failed to return their mobile home by May 1.

3. Once there is a determination regarding the appeal, the county's board of tax assessors shall, within 10 days, notify the county's tax commissioner of the final assessment established by such appeal. If necessary, the county's tax commissioner shall then, within 10 days, bill the taxpayer for any additional ad valorem property taxes due or issue a refund, if there has been an overpayment of taxes.

(b) Secure a location permit for the year in question by filing with the county's tax commissioner an affidavit of illegality and by filing either 1) a surety bond issued by a State authorized surety company or 2) a bond approved by the clerk of superior court of the county or 3) a cash bond, pursuant to O.C.G.A. Section 48-5-450.

(2) If the owner of a mobile home, subsequent to paying the tax without having filed an appeal or affidavit of illegality, believes that the tax has been illegally or erroneously assessed and collected, then the owner may file with the county governing authority a request for a refund. Such request may be filed within three years of the date of payment of the tax under the provisions of O.C.G.A. § 48-5-380.

(a) Only errors of fact or law which have resulted in erroneous or illegal taxation shall be considered. A mobile home owner's claim based on mere dissatisfaction with an assessment shall not constitute that the assessment was erroneous or illegal within the meaning of O.C.G.A. § 48-5-380.

Authority O.C.G.A. §§ 48-5-311, 48-5-380, 48-5-442, 48-5-450.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-9-.12  
UNIFORM PROCEDURES FOR  
MOBILE HOMES

**560-11-9-0.4-.12—Notice of Right to Appeal Mobile Home  
Valuation.**

Any proposed assessment or ad valorem property tax bill sent to an owner of a mobile home(s), by a county's board of tax assessor, shall contain the following sentence in bold:

"If you feel that your mobile home's value is too high for ad valorem taxation purposes, you should file an appeal or tax return with County Board of Tax Assessors for an opportunity to have your mobile home's value reduced."

Authority: O.C.G.A. § 48-5-311.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.01 Applicability of Rules.**

(1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by the county boards of equalization including those formed by intergovernmental agreement.

(2) The actions, decisions and orders of a county's board of equalization are:

(a) Subject to the appeals procedures as provided in this section.

(b) Empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311(e)(1)(D).

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.**

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

(1) Parties shall have the right to be represented by legal counsel. Parties shall also have the right to obtain the appearance of witnesses and documentary evidence, provided that written notice is filed with the board of equalization and the other party at least seven (7) days prior to a scheduled hearing.

(2) The parties shall also have the right to respond and present evidence on all issues involved and to cross examine all witnesses.

(3) The standard of proof on all issues in the hearing shall be a preponderance of the evidence. A preponderance of the evidence is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact in dispute has been proven by one party to be more probable than not.

(4) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to value, not taxability.

(a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.

(5) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.03 Evidence; Official Notice.**

(1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:

(a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;

1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.

2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, the county board of equalization has discretion as to whether to admit the evidence or not.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.



RULES  
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CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.04 Continuances and Postponements.**

(1) Matters set for hearing may be continued or postponed within the sound discretion of the Board of Equalization upon timely motion by either party.

(2) The Board of Equalization may on his own motion continue or postpone the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.05 Subpoena Forms; Service.**

(1) Either party may obtain subpoena forms from the Board of Equalization by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.06 Transcripts of Hearing.**

(1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the board of equalization chairman prior to the close of the hearing record if the transcript, or tape or video is to be made part of the record.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.07 Case Presentment.**

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 50-13-13.

RULES  
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CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.08– Ruling; Decision.**

(1) The decision of the County Board of Equalization shall clearly state the Board of Equalization's ruling regarding the property's value, uniformity, or taxability, where applicable.

(2) The decision of the County Board of Equalization shall be rendered pursuant to O.C.G.A. § 48-5-311 (e)(6)(D)(i).

(3) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, the decision of the County Board of Equalization shall be provided to such attorney pursuant to O.C.G.A. § 48-5-311 (o).

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-12  
COUNTY BOARD OF  
EQUALIZATION HEARINGS

**560-11-12-0.1-.09– Hearing Location.**

A hearing conducted by a county's board of equalization under this Chapter, shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.

Authority: O.C.G.A. §48-5-311.

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.01 Applicability of Rules.**

(1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by a county hearing officer, pursuant to O.C.G.A. § 48-5-311(3)(iii) & (e.1).

(2) The actions, decisions and orders of a county hearing officer are subject to the appeals procedures as provided in this section and O.C.G.A. § 48-5-311.

(3) The county hearing officer is empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311.

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.**

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

(1) Parties shall have the right to be represented by legal counsel. Parties shall also have the right to obtain the appearance of witnesses and documentary evidence, provided that written notice is filed with the county hearing officer and the other party at least seven (7) days prior to a scheduled hearing.

(2) The parties shall also have the right to respond and present evidence on all issues involved and to cross-examine all witnesses.

(3) The standard of proof on all issues in the hearing shall be a preponderance of the evidence. A preponderance of the evidence is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact in dispute has been proven by one party to be more probable than not.



(4) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to value, not taxability.

(a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.

(5) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first and the hearing officer, in his or her discretion, allows it.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.03 Evidence; Official Notice.**

(1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:

(a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;

1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.

2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, a hearing officer has discretion as to whether to admit the evidence or not.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.04 Continuances and Postponements.**

(1) Matters set for hearing may be continued or postponed within the sound discretion of the county hearing officer upon timely motion by either party.

(2) The county hearing officer may on his own motion continue or postpone the hearing.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICER

**560-11-13-0.1-.05 Subpoena Forms; Service.**

(1) Either party may obtain subpoena forms from the county hearing officer by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

Authority O.C.G.A. §§ 48-2-7, 48-2-12.

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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.06 Transcripts of Hearing.**

(1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the county hearing officer prior to the close of the hearing record if the transcript, or tape or video is to be made part of the record.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12.

RULES  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.07 Case Presentment.**

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 50-13-13.

RULES  
OF  
DEPARTMENT OF REVENUE  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.08– Ruling; Decision.**

(1) The decision of the county hearing officer shall clearly state the ruling regarding the property's value, uniformity, or taxability, where applicable.

(2) The decision of the county hearing officers shall be rendered pursuant to O.C.G.A. § 48-5-311 (e.1)(1).

(3) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, the decision of the county hearing officer shall be provided to such attorney pursuant to O.C.G.A. § 48-5-311 (o).

Authority: O.C.G.A. §§ 48-2-7, 48-2-12, 48-5-311.



RULES  
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DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.09– Hearing Location.**

A hearing conducted by a county hearing officer under this Chapter, shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.

Authority: O.C.G.A. §48-5-311.

RULES  
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LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.10– Swearing In Witnesses.**

(1) Before a witness is allowed to testify at a hearing, the witness must first be sworn-in by swearing or affirming to tell the truth.

(a) The county hearing officer shall be responsible for swearing in all witnesses and must administer the following oath:

“Do you swear or affirm to tell the truth, the whole truth, and nothing but the truth, so help you god?”

Authority: O.C.G.A. §48-5-311.

RULES  
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CHAPTER 560-11-13  
COUNTY HEARING OFFICERS

**560-11-13-0.1-.11– Hearing Officer Procedural Form.**

A county hearing officer shall follow the procedures as outlined in Hearing Officer Procedure Form-1 when conducting an administrative hearing under this Chapter.

Authority: O.C.G.A. §48-5-311.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-14  
ARBITRATION

**560-11-14-0.1-.01 Location & Evidence.**

(1) Under O.C.G.A. 48-5-311, the clerk of the superior court, where the property in dispute is located, shall:

- (a) Provide clerical assistance to the arbitrations; and
  - (b) Determine where the arbitrations will be held.
- Arbitrations may be held at one of the following locations within the county:

- 1. Courthouse;
- 2. Governmental office; or
- 3. The office of an attorney representing either party.

(2) Under O.C.G.A. 48-5-311, evidentiary documents and testimony that may be presented during arbitration include but are not limited to the following:

- (a) Property record cards;
- (b) Tax maps;
- (c) Schedules, tables and working papers prepared by the county appraisal staff
- (d) Sales information from transfer tax, warranty deeds, and appraisals as preformed by the Georgia Department of Audits and Accounts;
- (e) Appraisals and working papers prepared by certified appraisers; and
- (f) Expert witnesses.

1. Documents and testimony shall not be considered from non-certified or non-expert witnesses as to the value of the

property. The agreement of both the board of tax assessors and the taxpayer as to the status of a witness as an expert shall be submitted in writing to the arbitrator at the time of the hearing.

2. If there is a dispute as to the expert qualifications of any witness or the validity of any evidence to be presented, the arbitrator shall immediately rule on any objection by either party. Any objection and ruling shall be so noted in the record of the hearing.

Authority...O.C.G.A. 48-5-311.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-14  
ARBITRATION

**560-11-14-0.1-.02—Applicability and Nature of the  
Proceeding**

(1) A taxpayer shall have the option to appeal their property tax assessment pursuant to O.C.G.A. § 48-5-311 (f).

(a) All arbitrations shall be conducted in accordance with O.C.G.A. §§ 9-9-1 through 9-9-18.

(b) Payment for any fees or cost associated with the arbitration shall be in accordance with O.C.G.A. § 48-5-311 (f)(3)(B)(x).

Authority: O.C.G.A. § 48-5-311